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SUPREME COURT OF NEW JERSEY  
DOCKET NO. 62,700

RAYMOND ARTHUR ABBOTT, et al.,)

Plaintiffs, )

v. )

FRED G. BURKE, et al., )

Defendants. )

Civil Action

SECOND  
SUPPLEMENTAL CERTIFICATION  
KATHERINE ATTWOOD

I, Katherine Attwood, of full age, hereby certify that:

1. I am the Assistant Commissioner of the Division of Finance, Department of Education ("Department"). I offer this certification by way of supplement to my March 17, 2008 certification and June 9, 2008 certification in this matter.

2. All of the amicus Districts, with the exception of Camden, submitted, and the Department approved, district budgets by March 1, 2008.

3. A comparison of the Abbott districts' 2008-2009 spending with the Adequacy Budget plus categorical aids (security

and one-third special education) shows that 20 districts are spending above adequacy in 2008-2009. See Exhibit A, Abbott Spending Versus Adequacy Budget with Categoricals, Fiscal Year 2008-2009.

4. All of the amicus districts generate educational resources (FTEs) under the enhanced PJP model that significantly exceed the resources of the Abbott V model. To demonstrate this point, utilizing the Abbott V comparative charts in the Certification of Lucille Davy, Exhibit H, charts have been created for each amicus District that prorate the enhanced PJP model to actual enrollment and the Abbott V model to actual enrollment for Kindergarten to Grade 5 students (elementary school), grade 6 to 8 students (middle school) and grade 9 to 12 students (high school) for that district. The enhanced PJP model with actual enrollment is then compared to the Abbott V model with actual enrollment and the difference noted.

5. Additionally, a summary chart has been created for each amicus district that summarizes total district enrollment, total district at-risk enrollment, total district LEP enrollment, district at-risk percentage, and PJP at-risk weight. Also included on the summary charts are the additional personnel (FTE) resources over the Abbott V model at the elementary, middle and high school level. Finally, the summary includes the additional at-risk and LEP resources and the 2008 Title I funds generated for the district

6. As described in the proceeding paragraphs, attached hereto are comparative charts as follows:

- Exhibit B - Bridgeton
- Exhibit C - Burlington City
- Exhibit D - Camden
- Exhibit E - East Orange
- Exhibit F - Elizabeth
- Exhibit G - Gloucester City
- Exhibit H - Millville
- Exhibit I - Newark
- Exhibit J - Passaic
- Exhibit K - Paterson
- Exhibit L - Pemberton
- Exhibit M - Perth Amboy
- Exhibit N - Phillipsburg
- Exhibit O - Trenton
- Exhibit P - Vineland

7. In my supplemental certification, at Exhibit E, the per pupil revenues for the Abbott districts were presented. The line reflecting Perth Amboy's 2009 Revenues Per Pupil -- \$15,419 -- did not include the SDA Transition Award for the district. The 2009 revenues per pupil for Perth Amboy are \$15,470. A correct chart is attached hereto at Exhibit Q, Summary Of Revenues Per Pupil Comparison Corrected.

I hereby certify that the statements made by me are true.  
I am aware that if any of the foregoing statements are willfully  
false, I am subject to punishment.

Katherine Attwood  
Katherine Attwood

Dated: June 16, 2008

<b>ABBOTT SPENDING VERSUS ADEQUACY BUDGET WITH CATEGORICALS</b>			
<b>FISCAL YEAR 2008-2009</b>			
	ADEQUACY		
	BUDGET WITH	TOTAL	
DISTRICT	CATEGORICALS	SPENDING	DIFFERENCE
ASBURY PARK CITY	42,318,807	63,221,325	20,902,518
BRIDGETON CITY	67,559,891	63,399,264	-4,160,627
BURLINGTON CITY	21,316,952	25,369,229	4,052,277
CAMDEN CITY	249,031,811	282,920,748	33,888,937
EAST ORANGE	172,120,788	197,957,888	25,837,100
ELIZABETH CITY	334,359,681	305,437,958	-28,921,723
GARFIELD CITY	70,142,901	68,311,134	-1,831,767
GLOUCESTER CITY	27,670,511	33,275,011	5,604,500
HARRISON TOWN	29,926,877	27,539,107	-2,387,770
HOBOKEN CITY	36,343,497	44,402,885	8,059,388
IRVINGTON TOWNSHIP	123,989,402	129,761,143	5,771,741
JERSEY CITY	503,622,712	502,750,687	-872,025
KEANSBURG BORO	29,778,163	32,883,880	3,105,717
LONG BRANCH CITY	66,878,066	71,663,322	4,785,256
MILLVILLE CITY	72,660,643	76,631,405	3,970,762
NEPTUNE TWP	60,994,884	63,101,724	2,106,840
NEW BRUNSWICK CITY	126,246,600	126,614,903	368,303
NEWARK CITY	759,469,735	802,353,039	42,883,304
CITY OF ORANGE TWP	79,055,523	71,334,234	-7,721,289
PASSAIC CITY	205,384,812	185,100,711	-20,284,101
PATERSON CITY	418,415,803	425,006,607	6,590,804
PEMBERTON TWP	63,796,137	92,417,055	28,620,918
PERTH AMBOY CITY	147,684,732	134,066,131	-13,618,601
PHILLIPSBURG TOWN	37,237,216	44,753,150	7,515,934
PLAINFIELD CITY	121,729,552	116,381,844	-5,347,708
PLEASANTVILLE CITY	57,818,535	71,081,785	13,263,250
SALEM CITY	17,306,921	18,834,354	1,527,433
TRENTON CITY	221,099,642	238,425,722	17,326,080
UNION CITY	181,948,926	163,694,733	-18,254,193
VINELAND CITY	138,789,136	155,029,954	16,240,818
WEST NEW YORK TOWN	102,250,454	89,638,291	-12,612,163
	=====	=====	=====
	4,586,949,310	4,723,359,223	136,409,913

<b>Bridgeton City - District Summary</b>	
<b>Abbott V Model Comparison and Other Additional Resources</b>	
District Enrollment:	4,438
District At-Risk Enrollment:	3,623
District LEP Enrollment:	69
District At-Risk %:	81.6%
PJP At-Risk Weight:	0.57
<b>Additional Personnel (FTE) Resources over Abbott V Model</b>	
Elementary	68.3
Middle	17.0
High	32.5
<b>Total</b>	<b>117.8</b>
<b>Other Additional Resources</b>	
At-Risk*	\$4,043,662
LEP*	\$20,182
<b>State Total</b>	<b>\$4,063,844</b>
Federal Title 1 (District Total)**	\$2,498,774
<b>State and Federal Total</b>	<b>\$6,562,618</b>
* Represents the resources above the PJP derived weights for at-risk (.46) and LEP (.47).	
** FY09 allocation exclusive of any carry forward of prior year Title 1 funding.	

